

# General Fund Statement

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# GENERAL FUND STATEMENT

(in millions of dollars)

The FY 2005 Advertised Budget Plan includes General Fund disbursements (i.e., the sum of the direct expenditures and transfers) of \$2,734,445,214 an increase of 4.47 percent over the *FY 2004 Revised Budget Plan* level of \$2,617,340,240. This amount includes a transfer of \$1,322,374,187 to Fund 090, Public School Operating, an increase of 6.57 percent over the *FY 2004 Revised Budget Plan* level of \$1,240,850,321. In addition, General Fund direct expenditures are \$1,004,209,088, an increase of \$24,537,545 or 2.50 percent over the *FY 2004 Revised Budget Plan* level of \$979,671,543. Detailed fund statements are included on the pages that follow.

|  | FY 2003<br>Actual | FY 2004<br>Adopted<br>Budget Plan | FY 2004<br>Revised<br>Budget Plan | FY 2005<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | Percent<br>Inc/(Dec)<br>Over Revised |
|--|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|--------------------------------------|
| <b>Beginning Balance</b>   | <b>\$94.57</b>    | <b>\$50.67</b>                    | <b>\$118.89</b>                   | <b>\$52.35</b>                       | <b>(\$66.55)</b>                       | <b>-55.97%</b>                       |
| <b>Revenues</b>  | \$2,468.80        | \$2,558.93                        | \$2,571.77                        | \$2,740.65                           | \$168.88                               | 6.57%                                |
| <b>Transfers In</b>  | \$3.93            | \$1.40                            | \$1.40                            | \$1.67                               | \$0.27                                 | 19.36%                               |
| <b>Total Available</b>   | <b>\$2,567.30</b> | <b>\$2,611.00</b>                 | <b>\$2,692.06</b>                 | <b>\$2,794.66</b>                    | <b>\$102.60</b>                        | <b>3.81%</b>                         |
| <b>Direct Expenditures</b>   | \$912.59          | \$945.56                          | \$979.67                          | \$1,004.21                           | \$24.54                                | 2.50%                                |
| <b>Transfers Out</b>   |                   |                                   |                                   |                                      |  |                                      |
| School Transfer  | \$1,168.88        | \$1,238.48                        | \$1,240.85                        | \$1,322.37                           | \$81.52                                | 6.57%                                |
| School Debt Service  | 113.60            | 120.90                            | 120.90                            | 126.53                               | 5.63                                   | 4.66%                                |
| Subtotal Schools   | \$1,282.48        | \$1,359.37                        | \$1,361.75                        | \$1,448.90                           | \$87.16                                | 6.40%                                |
| Metro  | \$12.27           | \$12.27                           | \$12.27                           | \$18.14                              | \$5.87                                 | 47.85%                               |
| Community Services Board   | 78.40             | 80.63                             | 80.60                             | 82.89                                | 2.29                                   | 2.85%                                |
| County Transit Systems   | 17.94             | 20.28                             | 19.65                             | 21.21                                | 1.56                                   | 7.96%                                |
| Capital Paydown  | 7.01              | 4.03                              | 18.86                             | 10.49                                | (8.37)                                 | -44.40%                              |
| Information Technology   | 5.92              | 9.45                              | 9.45                              | 11.63                                | 2.18                                   | 23.10%                               |
| County Debt Service  | 100.09            | 98.45                             | 98.45                             | 100.02                               | 1.57                                   | 1.59%                                |
| Other Transfers  | 31.70             | 29.77                             | 36.65                             | 36.95                                | 0.30                                   | 0.83%                                |
| Subtotal County  | \$253.33          | \$254.87                          | \$275.92                          | \$281.33                             | \$5.41                                 | 1.96%                                |
| <b>Total Transfers Out</b>   | <b>\$1,535.81</b> | <b>\$1,614.24</b>                 | <b>\$1,637.67</b>                 | <b>\$1,730.24</b>                    | <b>\$92.57</b>                         | <b>5.65%</b>                         |
| <b>Total Disbursements</b>   | <b>\$2,448.40</b> | <b>\$2,559.80</b>                 | <b>\$2,617.34</b>                 | <b>\$2,734.45</b>                    | <b>\$117.10</b>                        | <b>4.47%</b>                         |
| <b>Ending Balance</b>  | <b>\$118.89</b>   | <b>\$51.20</b>                    | <b>\$74.72</b>                    | <b>\$60.22</b>                       | <b>(\$14.50)</b>                       | <b>-19.41%</b>                       |
| Less:  |                   |                                   |                                   |                                      |  |                                      |
| Managed Reserve  | \$49.81           | \$51.20                           | \$52.35                           | \$54.69                              | \$2.34                                 | 4.47%                                |
| PSOC/EOC Construction Funding @ Third Quarter  |                   |                                   | 18.65                             | 0.00                                 | (18.65)                                | -                                    |
| Third Quarter Requirements - Related to Hurricane Isabel, Premium Stabilization, Other |                   |                                   | 3.72                              | 0.00                                 | (3.72)                                 | -                                    |
| Reserve for changing economic conditions   |                   |                                   |                                   | 5.53                                 | 5.53                                   | -                                    |
| <b>Total Available</b>   | <b>\$69.08</b>    | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                        | <b>\$0.00</b>                          | <b>-</b>                             |

# FY 2005 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

|  | FY 2003<br>Actual      | FY 2004<br>Adopted<br>Budget Plan | FY 2004<br>Revised<br>Budget Plan | FY 2005<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Beginning Balance <sup>1</sup></b>      | <b>\$94,569,059</b>    | <b>\$50,671,950</b>               | <b>\$118,894,312</b>              | <b>\$52,346,805</b>                  | <b>(\$66,547,507)</b>                  | <b>-55.97%</b>              |
| <b>Revenue <sup>2</sup></b>                |                        |                                   |                                   |                                      |  |                             |
| Real Property Taxes                        | \$1,396,533,630        | \$1,494,186,763                   | \$1,494,511,662                   | \$1,664,326,733                      | \$169,815,071                          | 11.36%                      |
| Personal Property Taxes <sup>3</sup>       | 271,061,149            | 272,514,079                       | 264,876,428                       | 263,558,616                          | (1,317,812)                            | -0.50%                      |
| General Other Local Taxes                  | 373,594,301            | 372,943,906                       | 384,213,348                       | 382,953,488                          | (1,259,860)                            | -0.33%                      |
| Permits, Fees & Regulatory Licenses        | 27,743,163             | 26,851,322                        | 26,902,515                        | 26,935,856                           | 33,341                                 | 0.12%                       |
| Fines & Forfeitures                        | 11,046,988             | 12,044,433                        | 12,778,263                        | 12,380,594                           | (397,669)                              | -3.11%                      |
| Revenue from Use of Money & Property       | 20,742,288             | 16,372,803                        | 18,233,375                        | 21,105,450                           | 2,872,075                              | 15.75%                      |
| Charges for Services                       | 40,549,148             | 38,148,727                        | 41,941,708                        | 40,524,336                           | (1,417,372)                            | -3.38%                      |
| Revenue from the Commonwealth <sup>3</sup> | 275,111,331            | 280,564,841                       | 281,244,861                       | 283,135,652                          | 1,890,791                              | 0.67%                       |
| Revenue from the Federal Government        | 46,997,511             | 39,909,475                        | 41,134,304                        | 39,760,070                           | (1,374,234)                            | -3.34%                      |
| Recovered Costs/Other Revenue              | 5,424,424              | 5,395,848                         | 5,931,450                         | 5,969,254                            | 37,804                                 | 0.64%                       |
| <b>Total Revenue</b>                       | <b>\$2,468,803,933</b> | <b>\$2,558,932,197</b>            | <b>\$2,571,767,914</b>            | <b>\$2,740,650,049</b>               | <b>\$168,882,135</b>                   | <b>6.57%</b>                |
| <b>Transfers In</b>                        |                        |                                   |                                   |                                      |  |                             |
| 105 Cable Communications                   | \$1,465,732            | \$1,396,150                       | \$1,396,150                       | \$1,666,444                          | \$270,294                              | 19.36%                      |
| 312 Public Safety Construction             | 760,000                | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 503 Department of Vehicle Services         | 1,700,000              | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| <b>Total Transfers In</b>                  | <b>\$3,925,732</b>     | <b>\$1,396,150</b>                | <b>\$1,396,150</b>                | <b>\$1,666,444</b>                   | <b>\$270,294</b>                       | <b>19.36%</b>               |
| <b>Total Available</b>                     | <b>\$2,567,298,724</b> | <b>\$2,611,000,297</b>            | <b>\$2,692,058,376</b>            | <b>\$2,794,663,298</b>               | <b>\$102,604,922</b>                   | <b>3.81%</b>                |
| <b>Direct Expenditures</b>                 |                        |                                   |                                   |                                      |  |                             |
| Personnel Services                         | \$505,754,051          | \$539,466,967                     | \$541,030,883                     | \$568,772,632                        | \$27,741,749                           | 5.13%                       |
| Operating Expenses                         | 307,638,698            | 305,714,818                       | 334,828,377                       | 312,210,207                          | (22,618,170)                           | -6.76%                      |
| Recovered Costs                            | (32,295,006)           | (38,113,738)                      | (38,847,653)                      | (39,189,376)                         | (341,723)                              | 0.88%                       |
| Capital Equipment                          | 3,529,905              | 3,877,015                         | 5,138,397                         | 2,036,888                            | (3,101,509)                            | -60.36%                     |
| Fringe Benefits                            | 127,966,018            | 134,616,655                       | 137,521,539                       | 160,378,737                          | 22,857,198                             | 16.62%                      |
| <b>Total Direct Expenditures</b>           | <b>\$912,593,666</b>   | <b>\$945,561,717</b>              | <b>\$979,671,543</b>              | <b>\$1,004,209,088</b>               | <b>\$24,537,545</b>                    | <b>2.50%</b>                |

# FY 2005 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

|  | FY 2003<br>Actual      | FY 2004<br>Adopted<br>Budget Plan | FY 2004<br>Revised<br>Budget Plan | FY 2005<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Transfers Out</b>   |                        |                                   |                                   |                                      |  |                             |
| 002 Revenue Stabilization  | \$1,389,191            | \$0                               | \$1,616,231                       | \$0                                  | (\$1,616,231)                          | -100.00%                    |
| 090 Public School Operating <sup>4</sup>   | 1,168,875,267          | 1,238,475,201                     | 1,240,850,321                     | 1,322,374,187                        | 81,523,866                             | 6.57%                       |
| 100 County Transit System  | 17,938,844             | 20,275,993                        | 19,645,993                        | 21,210,147                           | 1,564,154                              | 7.96%                       |
| 103 Aging Grants & Programs  | 1,735,999              | 1,835,826                         | 1,835,826                         | 2,024,425                            | 188,599                                | 10.27%                      |
| 104 Information Technology   | 5,921,626              | 9,449,844                         | 9,449,844                         | 11,632,573                           | 2,182,729                              | 23.10%                      |
| 106 Community Services Board   | 78,401,580             | 80,629,965                        | 80,599,965                        | 82,893,897                           | 2,293,932                              | 2.85%                       |
| 109 Refuse Collection and Recycling Operations   | 9,622                  | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 110 Refuse Disposal  | 3,439,291              | 1,800,000                         | 1,800,000                         | 2,500,000                            | 700,000                                | 38.89%                      |
| 112 Energy Resource Recovery Facility  | 0                      | 0                                 | 1,763,704                         | 0                                    | (1,763,704)                            | -100.00%                    |
| 118 Consolidated Community Funding Pool  | 6,278,539              | 6,458,709                         | 6,458,709                         | 6,781,644                            | 322,935                                | 5.00%                       |
| 119 Contributory Fund  | 6,507,747              | 7,048,423                         | 7,048,423                         | 7,349,477                            | 301,054                                | 4.27%                       |
| 120 E-911 Fund   | 6,974,098              | 5,421,174                         | 5,421,174                         | 9,755,869                            | 4,334,695                              | 79.96%                      |
| 141 Elderly Housing Programs   | 1,237,474              | 1,215,433                         | 1,215,433                         | 1,387,844                            | 172,411                                | 14.19%                      |
| 144 Housing Trust Fund   | 0                      | 0                                 | 1,500,000                         | 0                                    | (1,500,000)                            | -100.00%                    |
| 200 County Debt Service  | 100,089,491            | 98,445,696                        | 98,445,696                        | 100,015,157                          | 1,569,461                              | 1.59%                       |
| 201 School Debt Service  | 113,604,781            | 120,896,733                       | 120,896,733                       | 126,528,053                          | 5,631,320                              | 4.66%                       |
| 302 Library Construction   | 550,000                | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 303 County Construction  | 4,855,991              | 3,093,041                         | 7,264,279                         | 8,550,187                            | 1,285,908                              | 17.70%                      |
| 304 Primary & Secondary Road Bond Construction   | 0                      | 0                                 | 0                                 | 1,000,000                            | 1,000,000                              | -                           |
| 308 Public Works Construction  | 0                      | 0                                 | 175,000                           | 0                                    | (175,000)                              | -100.00%                    |
| 309 Metro Operations and Construction  | 12,272,714             | 12,272,714                        | 12,272,714                        | 18,144,820                           | 5,872,106                              | 47.85%                      |
| 312 Public Safety Construction   | 0                      | 0                                 | 10,484,908                        | 0                                    | (10,484,908)                           | -100.00%                    |
| 340 Housing Assistance Program   | 1,600,000              | 935,000                           | 935,000                           | 935,000                              | 0                                      | 0.00%                       |
| 500 Retiree Health Benefits  | 2,228,491              | 3,088,744                         | 3,088,744                         | 3,308,246                            | 219,502                                | 7.11%                       |
| 503 Department of Vehicle Services   | 0                      | 0                                 | 2,000,000                         | 0                                    | (2,000,000)                            | -100.00%                    |
| 504 Document Services Division   | 1,900,000              | 2,900,000                         | 2,900,000                         | 2,900,000                            | 0                                      | 0.00%                       |
| 505 Technology Infrastructure Services   | 0                      | 0                                 | 0                                 | 944,600                              | 944,600                                | -                           |
| <b>Total Transfers Out</b>   | <b>\$1,535,810,746</b> | <b>\$1,614,242,496</b>            | <b>\$1,637,668,697</b>            | <b>\$1,730,236,126</b>               | <b>\$92,567,429</b>                    | <b>5.65%</b>                |
| <b>Total Disbursements</b>   | <b>\$2,448,404,412</b> | <b>\$2,559,804,213</b>            | <b>\$2,617,340,240</b>            | <b>\$2,734,445,214</b>               | <b>\$117,104,974</b>                   | <b>4.47%</b>                |
| <b>Total Ending Balance</b>  | <b>\$118,894,312</b>   | <b>\$51,196,084</b>               | <b>\$74,718,136</b>               | <b>\$60,218,084</b>                  | <b>(\$14,500,052)</b>                  | <b>-19.41%</b>              |
| Less:  |                        |                                   |                                   |                                      |  |                             |
| Managed Reserve  | \$49,814,959           | \$51,196,084                      | \$52,346,805                      | \$54,688,904                         | \$2,342,099                            | 4.47%                       |
| PSOC/EOC Construction Funding @ Third Quarter <sup>5</sup>   |                        |                                   | 18,652,966                        |                                      | (18,652,966)                           | -100.00%                    |
| Third Quarter Requirements - Related to Hurricane Isabel,<br>Premium Stabilization, Other <sup>6</sup> |                        |                                   | 3,718,365                         |                                      | (3,718,365)                            | -100.00%                    |
| Reserve for changing economic conditions <sup>7</sup>  |                        |                                   |                                   | 5,529,180                            | 5,529,180                              | -                           |
| <b>Total Available</b>   | <b>\$69,079,353</b>    | <b>\$0</b>                        | <b>\$0</b>                        | <b>\$0</b>                           | <b>\$0</b>                             | <b>-100.00%</b>             |

# FY 2005 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

| FY 2003<br>Actual | FY 2004<br>Adopted<br>Budget Plan | FY 2004<br>Revised<br>Budget Plan | FY 2005<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|

<sup>1</sup> The FY 2004 Revised Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2003 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2004 Revised beginning balance reflects a net reduction in available balance of \$86,350, based on an increase of \$1,002,084 for expenditure requirements offset by an increase in revenues of \$915,734.

<sup>2</sup> FY 2004 Revised Budget Plan revenues reflect an increase of \$12,457,681 based on revised revenue estimates of November 2003. The FY 2004 Third Quarter Review will contain a detailed explanation of these changes.

<sup>3</sup> Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

<sup>4</sup> In accordance with the Board adopted guidelines for the FY 2005 Budget, the proposed County General Fund transfer for school operations in FY 2005 totals \$1,322,374,187 an increase of \$81,523,866 or 6.57% over the FY 2004 Revised Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 12, 2004 is \$1,361,212,802 an increase of \$120,362,481 or 9.7% over the FY 2004 transfer level. In order to fully fund this \$38,838,615 increase over the Budget Guidelines, additional resources would need to be considered by the Board of Supervisors.

<sup>5</sup> The FY 2004 Revised Budget Plan ending balance reflects reserve funding of \$18.65 million which includes the \$10 million set aside reserve identified at Carryover and \$8.7 million in additional funding based on the FY 2004 revised revenue estimates. This amount is held in reserve for anticipated FY 2004 Third Quarter Review disbursement requirements related to the construction of the Public Safety Operations/Emergency Operations Center. Further details will be included as part of the FY 2004 Third Quarter Review package.

<sup>6</sup> The FY 2004 Revised Budget Plan ending balance reflects available funding of \$3.72 million based on the available FY 2004 revised revenue estimate balance after PSOC/EOC requirements. This amount is held in reserve for anticipated FY 2004 Third Quarter Review disbursement requirements, including requirements related to Hurricane Isabel, anticipated premium stabilization requirements and other requirements. Further details will be included as part of the FY 2004 Third Quarter Review package.

<sup>7</sup> The FY 2005 Advertised Budget Plan ending balance reflects available funding of \$5.53 million held in reserve to offset changing economic conditions.

# FY 2005 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #   | Agency Title   | FY 2003<br>Actual    | FY 2004<br>Adopted<br>Budget Plan | FY 2004<br>Revised<br>Budget Plan | FY 2005<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|---|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Legis - Exec Functions/Central Services <sup>1</sup></b> |  |                      |                                   |                                   |                                      |  |                             |
| 01  | Board of Supervisors                                       | \$3,776,650          | \$4,163,377                       | \$4,163,377                       | \$4,306,847                          | \$143,470                              | 3.45%                       |
| 02  | Office of the County Executive                             | 6,117,276            | 6,460,551                         | 6,833,140                         | 6,855,403                            | 22,263                                 | 0.33%                       |
| 04  | Department of Cable Communications and Consumer Protection | 1,633,309            | 1,694,791                         | 1,695,992                         | 2,049,437                            | 353,445                                | 20.84%                      |
| 06  | Department of Finance                                      | 6,943,837            | 6,986,466                         | 7,066,392                         | 7,547,813                            | 481,421                                | 6.81%                       |
| 11  | Department of Human Resources                              | 5,682,160            | 5,935,755                         | 6,581,638                         | 6,154,745                            | (426,893)                              | -6.49%                      |
| 12  | Department of Purchasing and Supply Management             | 3,919,739            | 4,020,791                         | 4,020,791                         | 4,194,643                            | 173,852                                | 4.32%                       |
| 13  | Office of Public Affairs                                   | 971,088              | 1,007,608                         | 1,096,827                         | 1,108,050                            | 11,223                                 | 1.02%                       |
| 15  | Electoral Board and General Registrar                      | 1,908,622            | 2,025,095                         | 3,966,897                         | 3,020,872                            | (946,025)                              | -23.85%                     |
| 17  | Office of the County Attorney                              | 5,277,224            | 5,334,420                         | 5,700,473                         | 5,526,887                            | (173,586)                              | -3.05%                      |
| 20  | Department of Management and Budget                        | 2,547,238            | 2,874,622                         | 2,976,920                         | 2,967,850                            | (9,070)                                | -0.30%                      |
| 37  | Office of the Financial and Program Auditor                | 172,237              | 193,910                           | 196,310                           | 201,893                              | 5,583                                  | 2.84%                       |
| 41  | Civil Service Commission                                   | 208,073              | 201,005                           | 201,005                           | 207,202                              | 6,197                                  | 3.08%                       |
| 57  | Department of Tax Administration                           | 19,497,030           | 19,927,421                        | 20,182,847                        | 21,274,952                           | 1,092,105                              | 5.41%                       |
| 70  | Department of Information Technology                       | 20,817,553           | 23,435,293                        | 24,497,221                        | 24,293,723                           | (203,498)                              | -0.83%                      |
| <b>Total Legis - Exec Functions/Central Services</b>        |  | <b>\$79,472,036</b>  | <b>\$84,261,105</b>               | <b>\$89,179,830</b>               | <b>\$89,710,317</b>                  | <b>\$530,487</b>                       | <b>0.59%</b>                |
| <b>Judicial Administration</b>                              |  |                      |                                   |                                   |                                      |  |                             |
| 80  | Circuit Court and Records                                  | \$8,423,726          | \$8,718,833                       | \$9,456,440                       | \$9,441,655                          | (\$14,785)                             | -0.16%                      |
| 82  | Office of the Commonwealth's Attorney                      | 1,685,973            | 1,935,721                         | 1,937,387                         | 2,006,605                            | 69,218                                 | 3.57%                       |
| 85  | General District Court                                     | 1,573,296            | 1,527,236                         | 1,536,102                         | 1,572,251                            | 36,149                                 | 2.35%                       |
| 91  | Office of the Sheriff                                      | 15,219,593           | 14,200,802                        | 14,200,802                        | 14,084,286                           | (116,516)                              | -0.82%                      |
| <b>Total Judicial Administration</b>                        |  | <b>\$26,902,588</b>  | <b>\$26,382,592</b>               | <b>\$27,130,731</b>               | <b>\$27,104,797</b>                  | <b>(\$25,934)</b>                      | <b>-0.10%</b>               |
| <b>Public Safety</b>  |  |                      |                                   |                                   |                                      |  |                             |
| 04  | Department of Cable Communications and Consumer Protection | \$1,032,326          | \$954,967                         | \$954,967                         | \$988,447                            | \$33,480                               | 3.51%                       |
| 31  | Land Development Services                                  | 9,803,741            | 9,946,974                         | 10,029,835                        | 10,003,727                           | (26,108)                               | -0.26%                      |
| 81  | Juvenile and Domestic Relations District Court             | 16,943,155           | 17,763,269                        | 17,885,551                        | 18,015,210                           | 129,659                                | 0.72%                       |
| 90  | Police Department  | 126,532,922          | 133,767,887                       | 138,739,895                       | 138,501,577                          | (238,318)                              | -0.17%                      |
| 91  | Office of the Sheriff                                      | 31,835,855           | 33,028,832                        | 34,025,680                        | 34,555,767                           | 530,087                                | 1.56%                       |
| 92  | Fire and Rescue Department                                 | 111,909,828          | 118,882,242                       | 120,275,056                       | 123,459,644                          | 3,184,588                              | 2.65%                       |
| <b>Total Public Safety</b>                                  |  | <b>\$298,057,827</b> | <b>\$314,344,171</b>              | <b>\$321,910,984</b>              | <b>\$325,524,372</b>                 | <b>\$3,613,388</b>                     | <b>1.12%</b>                |
| <b>Public Works <sup>2</sup></b>                            |  |                      |                                   |                                   |                                      |  |                             |
| 08  | Facilities Management Division                             | \$34,071,255         | \$33,435,053                      | \$34,856,361                      | \$35,462,317                         | \$605,956                              | 1.74%                       |
| 25  | Business Planning and Support                              | 2,507,673            | 2,616,985                         | 2,747,304                         | 394,211                              | (2,353,093)                            | -85.65%                     |
| 26  | Office of Capital Facilities                               | 8,481,594            | 8,556,286                         | 8,436,718                         | 8,767,080                            | 330,362                                | 3.92%                       |
| 29  | Stormwater Management                                      | 7,842,821            | 7,873,453                         | 8,510,079                         | 8,321,528                            | (188,551)                              | -2.22%                      |
| 87  | Unclassified Administrative Expenses                       | 218,704              | 223,870                           | 223,870                           | 224,347                              | 477                                    | 0.21%                       |
| <b>Total Public Works</b>                                   |  | <b>\$53,122,047</b>  | <b>\$52,705,647</b>               | <b>\$54,774,332</b>               | <b>\$53,169,483</b>                  | <b>(\$1,604,849)</b>                   | <b>-2.93%</b>               |

# FY 2005 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #   | Agency Title  | FY 2003<br>Actual    | FY 2004<br>Adopted<br>Budget Plan | FY 2004<br>Revised<br>Budget Plan | FY 2005<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|---|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Health and Welfare <sup>3</sup></b>              |   |                      |                                   |                                   |                                      |  |                             |
| 05  | Office for Women                                    | \$415,303            | \$0                               | \$0                               | \$0                                  | \$0                                    | -                           |
| 67  | Department of Family Services                       | 157,706,221          | 166,631,749                       | 172,797,357                       | 173,711,830                          | 914,473                                | 0.53%                       |
| 68  | Department of Administration for Human Services     | 11,773,066           | 9,614,968                         | 9,713,802                         | 9,959,497                            | 245,695                                | 2.53%                       |
| 69  | Department of Systems Management for Human Services | 4,559,508            | 5,333,961                         | 5,446,237                         | 5,441,679                            | (4,558)                                | -0.08%                      |
| 71  | Health Department                                   | 37,758,759           | 40,171,417                        | 41,791,279                        | 40,658,259                           | (1,133,020)                            | -2.71%                      |
| <b>Total Health and Welfare</b>                     |   | <b>\$212,212,857</b> | <b>\$221,752,095</b>              | <b>\$229,748,675</b>              | <b>\$229,771,265</b>                 | <b>\$22,590</b>                        | <b>0.01%</b>                |
| <b>Parks, Recreation and Libraries <sup>1</sup></b> |   |                      |                                   |                                   |                                      |  |                             |
| 50  | Department of Community and Recreation Services     | \$12,820,621         | \$11,158,660                      | \$11,561,809                      | \$12,371,197                         | \$809,388                              | 7.00%                       |
| 51  | Fairfax County Park Authority                       | 24,245,404           | 22,077,998                        | 22,206,418                        | 23,238,642                           | 1,032,224                              | 4.65%                       |
| 52  | Fairfax County Public Library                       | 27,342,292           | 27,213,865                        | 27,482,599                        | 27,922,447                           | 439,848                                | 1.60%                       |
| <b>Total Parks, Recreation and Libraries</b>        |   | <b>\$64,408,317</b>  | <b>\$60,450,523</b>               | <b>\$61,250,826</b>               | <b>\$63,532,286</b>                  | <b>\$2,281,460</b>                     | <b>3.72%</b>                |
| <b>Community Development <sup>2</sup></b>           |   |                      |                                   |                                   |                                      |  |                             |
| 16  | Economic Development Authority                      | \$6,562,710          | \$6,660,212                       | \$6,660,212                       | \$6,722,394                          | \$62,182                               | 0.93%                       |
| 31  | Land Development Services                           | 8,875,940            | 9,230,374                         | 9,466,709                         | 11,852,493                           | 2,385,784                              | 25.20%                      |
| 35  | Department of Planning and Zoning                   | 8,361,554            | 8,756,191                         | 8,822,867                         | 9,048,497                            | 225,630                                | 2.56%                       |
| 36  | Planning Commission                                 | 637,791              | 669,481                           | 669,481                           | 685,050                              | 15,569                                 | 2.33%                       |
| 38  | Department of Housing and Community Development     | 5,327,335            | 5,184,364                         | 5,500,510                         | 5,337,247                            | (163,263)                              | -2.97%                      |
| 39  | Office of Human Rights                              | 1,207,987            | 1,231,969                         | 1,247,109                         | 1,290,410                            | 43,301                                 | 3.47%                       |
| 40  | Department of Transportation                        | 4,839,425            | 5,954,439                         | 8,270,672                         | 5,934,502                            | (2,336,170)                            | -28.25%                     |
| <b>Total Community Development</b>                  |   | <b>\$35,812,742</b>  | <b>\$37,687,030</b>               | <b>\$40,637,560</b>               | <b>\$40,870,593</b>                  | <b>\$233,033</b>                       | <b>0.57%</b>                |
| <b>Nondepartmental</b>                              |   |                      |                                   |                                   |                                      |  |                             |
| 87  | Unclassified Administrative Expenses                | \$5,504,194          | \$5,955,363                       | \$9,773,546                       | \$6,155,698                          | (\$3,617,848)                          | -37.02%                     |
| 89  | Employee Benefits                                   | 137,101,058          | 142,023,191                       | 145,265,059                       | 168,370,277                          | 23,105,218                             | 15.91%                      |
| <b>Total Nondepartmental</b>                        |   | <b>\$142,605,252</b> | <b>\$147,978,554</b>              | <b>\$155,038,605</b>              | <b>\$174,525,975</b>                 | <b>\$19,487,370</b>                    | <b>12.57%</b>               |
| <b>Total General Fund Direct Expenditures</b>       |   | <b>\$912,593,666</b> | <b>\$945,561,717</b>              | <b>\$979,671,543</b>              | <b>\$1,004,209,088</b>               | <b>\$24,537,545</b>                    | <b>2.50%</b>                |

<sup>1</sup> In order to account for expenditures in the proper fiscal year, an increase of \$246,440 to FY 2003 expenditures for Agency 70, Department of Information Technology and an increase of \$755,644 to FY 2003 expenditures for Agency 50, Community and Recreation Services, to record accruals for payments to vendors in the proper fiscal period. The audit adjustment has been included in the FY 2003 Comprehensive Annual Financial Report (CAFR). Details of the FY 2003 audit adjustments will be included in the FY 2004 Third Quarter Package.

<sup>2</sup> As part of the FY 2005 Advertised Budget Plan, funding of \$2,300,539 and 29/29.0 SYE positions are transferred from Agency 25, Business Planning and Support to Agency 31, Land Development Services in order to more accurately reflect the central support provided to all Department of Public Works and Environmental Services agencies and the functions performed by staff within Land Development.

<sup>3</sup> As part of the Board of Supervisor's deliberations on the FY 2004 Adopted Budget Plan Agency 05, Office for Women was restructured. The agency was abolished and support for the Commission for Women including funding and 2/2.0 SYE position were transferred to Agency 67, Department of Family Services.